or more newspapers published within such county or counties for three weeks, and shall state in said notice the probable cost of the contemplated improvements, based on then available engineering estimates, which cost figure shall not be final for any purpose other than such notice, and shall further state therein that plans of the improvements may be inspected at the commission's office and that any person interested in said improvements will be heard by the commission at a time to be specified in the notice [but not less than ten days after first] which shall be not more than five days after last publication thereof.

- (b) If twenty-five residents and landowners in the sanitary district wherein the improvements are contemplated shall thereupon, and within ten days after the [last of said publications of said notice,] hearing above provided for, file a petition with the commission protesting against the proposed improvement, the commission shall grant them a hearing within [thirty] fifteen days after such petition is filed in the office of the commission and after not less than five days notice of the time and place of said hearing by advertisement published in one or more newspapers published within such county or counties, and by personal notice addressed to any one or more persons whose names are signed to said petition. After due hearing as aforesaid, the commission shall decide upon the reasonableness of the objections stated in the petition; and shall dispose of the same by written order concurred in by a majority of the commissioners, which order shall be published in the same manner as notices are herein required to be published and a copy of which shall be mailed to any one or more of the petitioners.
- (c) If twenty or more of the petitioners are not satisfied with the commission's decision, they shall have the right to take and enter, within ten days after the last publication of said order as aforesaid, an appeal to the governing body or governing bodies of the county or counties in which lie the sanitary district or sanitary districts where such improvements are contemplated who shall review the commission's decision and decide as to the necessity and propriety of the improvement contemplated and whether the district can stand the cost of the same and the decision of the governing body of a county or the joint decision of the governing bodies of two or more counties shall be final. In the event any one governing body shall decide that such contemplated improvements should not be made in any sanitary district lying in two or more counties, such contemplated improvements shall not be made.

SEC. 2. And be it further enacted, That this Act shall take effect July 1, 1969.

Approved May 2, 1969.

## CHAPTER 475

(Senate Bill 711)

AN ACT to repeal and re-enact, with amendments, Section 12E (d) of Article 81 of the Annotated Code of Maryland (1968 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed